

Exhibit O

Printed for: Marvis.James

Dept: Credit

11/05/02 12:23 PM

From: Marvis.James@STC001
To: ROOK321@aol.com
Cc: Douglas.Wilson
Sent: 11/5/02 at 12:22pm
Subject: Re: Statement of Account & Past Dues

Thanks for your reply....Doug and I will wait to hear from you on the details
....it is urgent that this is resolved quickly as the credit control status on
your account blocks orders being entered and shipped.

Thanks,

Marvis James
Manager, Dealer Financial Accounts
(616) 247-2102 (phone)
(616) 246-4989 (fax)
MJJames@steelcase.com

<----- Forwarded letter follows----->

Date: 11/5/02 at 12:08pm
To: MJAMES
From: ROOK321@aol.com
Subject: Re: Statement of Account & Past

Marvis, I am sorry I missed your call but I have down loaded the spread sheet
and thanks for sending it to me. This morning I have 2 people going down each
line item to compare what we show is owned compared to your spread sheet. Also
I am getting all payments to see if they have been applied correctly. Also
there is a number of PO's that are being disputed for Blue Cross that the
customer is dissatisfied with the wood finishes and has refused the product.
Its 7 offices of wood. We have been working on RA's and those PO's are
reflected on the statement. There are a lot of small charges that I need to
research, today and see what they are as well. But we are working on this and
let me get my info together and we will chat today. Thanks....Michael